

OPINION
49-176

February 22, 1949 (OPINION)

TAXATION

RE: Alcoholics Anonymous Exempt

I acknowledge receipt of your letter of February 21, 1949, and copy of a letter from Mr. P. W. Lanier, Jr., attorney at Fargo, North Dakota, relative to the taxation of the Silver Dollar S.O.S. Society at Fargo.

You ask me whether or not it is the opinion of this office that the Silver Dollar S.O.S. Society, as a branch of the National Alcoholics Anonymous Association, is exempt from taxation in the state of North Dakota.

In reply, I wish to quote you subsection 11 of section 57-0208 of the North Dakota Revised Code of 1943, which reads partially as follows:

All property described in this section to the extent herein limited shall be exempt from taxation, that is to say:

11. Real and personal property owned by lodges, chapters, commanderies, consistories, farmers' clubs, commercial clubs, and like organizations, and associations, grand or subordinate, not organized for profit, and used by them for places of meeting and for conducting their business and ceremonies, * * *."

It is the understanding of this office that the said Silver Dollar S.O.S. Society is an affiliate of the Alcoholics Anonymous Association, and is strictly non-profit in its organization, and the building in question is used for places of meeting and conducting the business of this laudable organization, which has for its purpose the rehabilitation of habitual alcoholics.

It is the opinion of this office that the property of the Silver Dollar S.O.S. Society, as an affiliate of the Alcoholics Anonymous Association, is exempt from taxation.

WALLACE E. WARNER

Attorney General